

**Expert Report of Caren B. Goldberg, Ph.D.**  
**May 12, 2017**

I have been asked by plaintiffs' counsel to provide an expert report in the matter *Donna Kassman et al. v. KPMG, LLP*. My opinion focuses on KPMG's policies and practices regarding compensation and promotions. My testimony is based on my broad knowledge of the field of Human Resource Management ("HRM") and my knowledge of the scholarly research on HRM. I reserve the right to modify my opinion, as additional information becomes available at subsequent points in time or in response to a request by counsel to opine on additional issues that have not been addressed in this report.

**Summary of qualifications and experience**

I am currently an Associate Professor of Management at Bowie State University. Prior to that, I spent the seventeen years in the Management Departments at American University and George Washington University and one year in the Industrial-Organizational Psychology Department at George Mason University. During two of my nine years at George Washington University, I served as the Program Director for Human Resources. For the past two decades, I have taught undergraduate, masters and doctoral level courses in Human Resource Management, Industrial Psychology, Organizational Behavior, and Research Design. In addition to having taught a semester-long Ph.D. seminar in Employee Selection (which includes promotions), I have covered the topics of selection/promotions, compensation, and diversity and inclusion in my undergraduate and masters level Introduction to Human Resource courses, my undergraduate Cases and Exercises in Human Resource Management courses, my masters level Human Resources/Organizational Behavior survey courses, and my Ph.D. seminars in Industrial

Psychology and Human Resource Management. In addition, I have covered these topics in several off-campus Accelerated MBA and Executive MBA courses that I have taught, as well as in training modules that I have designed and delivered for the Center for Excellence in Public Leadership and the Council of Governments.

I have written more than 50 articles for peer-reviewed journals and conferences. I have also authored seven invited book chapters. My research has been published in *Journal of Applied Psychology*, *Journal of Business and Psychology*, *Human Resource Management*, *Human Relations*, *Group and Organization Management*, *Journal of Organizational Behavior*, *Psychology of Women Quarterly*, *Academy of Management Best Paper Proceedings*, *Sex Roles*, *Assessment*, *Journal of Business Research*, *Representative Research in Social Psychology*, *Journal of Career Planning and Development*, *Business Journal of Hispanic Research*, and *Journal of Managerial Psychology*. I have also conducted numerous media interviews, including several television, radio, and print news pieces.

I have engaged in a variety of important leadership roles in my profession, including a three-year term as an Associate Editor of *Group and Organization Management*, an editorial board member of *Group and Organization Management*, *Human Resource Management*, *Journal of Business and Psychology*, and *Journal of Management*, and Track Chair for the Human Resource Division of the Southern Management Association. I served on a joint taskforce created by the Society for Human Resource Management (SHRM) and the American National Standards Institute (ANSI), charged with creating workplace standards for Diversity and Inclusion. In addition, I am currently serving as Treasurer of the Academy of Management's Gender and Diversity in Organizations Division, where I recently completed a three-year term as an Executive Committee Member.

I received my B.A. degree in Psychology from the State University of New York at Stony

Brook in 1987, my M.B.A. degree from the State University of New York at Binghamton in 1990, and my Ph.D. degree in Human Resource Management from Georgia State University in 1997.

From 1988 to 1989, I worked in the compensation department at United Health Services.

In March, 2013 and May 2013, I was deposed in the matter of *Marini v. Costco Wholesale Corp.* (United States District Court for the District of Connecticut, Civil Action No: 3:11-CV-00331-MRK). In the matter of *Seguin vs. Northrop Grumman Corporation* (2012-SOX-00037), I was deposed in July, 2013 and testified at a hearing in July, 2014. In June, 2016, I was deposed in the matter of *Nielsen v. CareOptions* (CL14-10271). My deposition was taken in the matter of *Williams v. G&K Services, Inc.* (15-cv-01744-PHX-DDD) in August, 2016.

Included with this report is a current copy of my *curriculum vitae*, which contains a more detailed description of my professional background, including a list of my publications (Appendix 1).

### **Compensation**

My time on this matter is being billed at \$600 per hour for the first 40 hours and \$525 per hour thereafter and is subject to an agreement between Expert Search Group and counsel for the plaintiffs.

### **Materials considered**

A list of the case materials I reviewed in preparing this report is provided in Appendix 2. The Bates numbers referenced in the report all bear the prefix, “KPMG-KASS,” which I omit (along with leading zeroes) for brevity. In addition, throughout my report, I reference some of the scholarly literature on Human Resource Management. The full references for these works

appear at the end of this report.

## Opinion

### I. Overview

KPMG is a “Big Four” accounting firm with Tax, Advisory, and Audit functions. My opinion focuses on the policies and practices regarding compensation and promotion for client-facing Associates, Senior Associates, Managers, Directors/Senior Managers, and Managing Directors within the Tax and Advisory functions. In particular, it is my opinion that KPMG deviates from standard Human Resource (HR) practice and/or recommendations in the scholarly literature in four ways, which may adversely affect women’s compensation and promotion opportunities: 1) While KPMG purports to pay for performance, it fails to do so, contrary to basic principles of reinforcement theory and its own stated compensation philosophy of differentiating pay based on performance; 2) the vagaries inherent in KPMG’s system-wide promotion practices provide fertile ground for bias; 3) despite the infirmities in the compensation and promotion systems, KPMG does not provide training to prevent or mitigate the effects of bias; and (4) despite being aware of the existence of gender disparities in compensation and promotions, KPMG makes no effort to monitor these systems.

### **KPMG’s Compensation-Setting Practices Contain Numerous Flawed Aspects and, While KPMG Purports to Pay for Performance, it Fail to Actually Do So**

A recurring theme across the many depositions and policy documents I reviewed is that KPMG’s compensation philosophy is to differentiate pay based on performance. This philosophy is echoed in a number of compensation training documents: KPMG “provide[s] our

employees with a compensation package that's competitive with the market, and supports a high-performance culture by differentiating our exceptional performers with greater rewards" (181723, 139647, 11351). The specific components of KPMG's compensation package that purport to differentiate exceptional performers with greater rewards are merit pay and Variable Compensation ("VC"). Within the Human Resources field, merit pay is seen as a "fixed pay" element of performance-based-pay, because once given, it becomes part of an employee's base salary. VC is viewed as a "variable pay" element of performance-based pay, because it does not become part of an employee's base salary; as such, it does not become a fixed cost for the organization (Gomez-Mejia, Balkin, & Cardy, 2010).

The notion that people should be compensated based on their performance is a foundational compensation principle, conveyed in every introductory HR text with which I am familiar (e.g, Dessler, 2013; DeNisi & Griffin, 2005; Gomez-Mejia, et al, 2010). This idea is rooted in reinforcement theory, which holds that, "when rewards are associated with higher levels of performance, employees will presumably be motivated to work harder in the effort to achieve those rewards. At that point, their self-interests coincide with the organization's interests" (DeNisi & Griffin, 2005). KPMG articulates this notion *on paper*. For example, the document beginning at 139629 (at 8) notes, "the primary drivers of where an employee falls in the range is experience in the role and sustained performance." Similarly, 139647 (at 7) indicates that the Tax Tool Target "attempts to put high performers on a faster salary track and give them higher increases year to year." As a practical matter, then, an employee who has been a top performer for a few years should be at the upper end of his/her range; this jibes with standards in the compensation field. However, as discussed below, KPMG deviates substantially and consistently from its stated philosophy. Indeed, many of KPMG's practices serve to actively *dissociate* pay from performance and in so doing, provide fertile ground for unjustified outcomes

and bias.

### **Overview of Compensation Process**

Director of Compensation Strategies, Sylvia Brandes, outlined the compensation system for both Tax and Advisory in her deposition, noting that it starts with outside vendors providing information gathered from other competitor organizations, by function and by job title. “After we review the market data, we compile it into salary ranges” (118:18-19). Next, “We compare average salaries of KPMG employees to the market salary ranges” (134:3-5). Finally, the ranges are provided to senior management in Tax and Advisory (154:4-156:15). Based on the results of the surveys and the approved ranges, HR pre-populates suggested merit increases and variable compensation (VC) for each employee, which it shares with the Partners (and/or MDs) responsible for making compensation recommendations for specific individuals.

As Laura Newinski, then-National Managing Partner for Tax, notes, “Not all PMLs have compensation responsibilities... Managers are not expected to have the compensation conversation with senior associates. Typically, it’s managing directors and partners that are having those conversations, even though they are not the PML. And those people would have training about how to have compensation conversations” (Newinski Dep. 270:15-25). This training refers to the various power point presentations on compensation developed by the Compensation Strategies Department. (e.g., 181762, 181702, 118051, 118041), which explain KPMG’s compensation policies, process, and criteria, including the applicable merit pay and VC ranges associated with each performance rating. Finally, Partners and senior leaders work with HR to review and make adjustments, which are ultimately approved by functional and firm leadership. This final step in setting the compensation process is articulated in separate documents for Tax and Advisory, but the wording is nearly identical: 139647 at 4 states, “Tax &

Firm leadership reviews and approves overall spend;” and 139629 at 4 states, “Advisory & Firm leadership review & approve overall spend.”

### **Attempting to Move Employees toward the Middle of the Pay Range Decouples Pay from Performance**

The overall process described above of beginning with a market survey, creating ranges for job titles, and rewarding individuals at points in that range, based on their individual performance in that job, is fairly standard. Each of these steps is covered in most undergraduate HR texts (e.g., Gomez-Mejia, et al, 2010, p. 317).

But, that’s not what happens at KPMG. KPMG tries to move people toward the center of the compensation range for their performance rating. Bates 8896 explicitly states, “Over time we expect employees to move closer to the relative reference point and we recognize this may not occur in the single salary review process.” For example, 11399 indicates that KPMG focuses on putting more money towards groups that are further behind the compensation tool (the web-based system which pre-populates the ranges). KPMG’s practice of moving employees toward the middle of the range for their rating is at odds with the notion of rewarding employees based on performance, as indicated in their compensation philosophy and by sound HR practice. For example, Campbell, Campbell, and Chia (1998) note that factors such as one’s position in the range serve as “background noise” that drowns out the signal that merit pay is intended to transmit – i.e., that outstanding performance results in increased rewards. In particular, one reason why an employee would be near the low end of his/her range is that the employee had been a poor performer and hence, received little or no merit pay in previous years. In this case, it wouldn’t make sense to target additional resources toward this employee, since doing so would

effectively reward him/her for past poor performance. Moving employees toward the middle of a pay range does not serve a legitimate HR purpose.

Another example of the way in which moving toward the middle of the range disconnects pay from performance is evidenced in 2012 Advisory Federal Salary and VC Guidelines. Here, KPMG again indicates it uses an individual's position in their range to develop the increase for that individual. Ironically, this decouples pay from performance among employees whose performance has been consistently high over several years, given that KPMG is less likely to give a high merit increase to a highly-rated employee who has consistently been rated highly, because his/her compensation would already be above the center of the range for that rating. For example, this document shows that a 1-rated<sup>1</sup> employee who was above the 75<sup>th</sup> percentile for the range was limited to a 2 – 4.25% merit increase, while a 3-rated employee who is in the 50<sup>th</sup> - 75<sup>th</sup> percentile for the range, was eligible for a merit increase of 2.25 – 3.75%. That is to say, it is very possible that the 3-rated employee would receive a greater increase than the 1-rated employee. As discussed in more detail in the section on overlapping ranges, below, this contradicts the most basic principle of reinforcement theory, as well as KPMG's own touted philosophy of differentiating exceptional performers with greater rewards.

The aforementioned examples demonstrate that KPMG did not base pay on performance, despite its articulated philosophy. KPMG opted to codify its past (unacknowledged) practice of discounting employee performance in compensation decisions in 2016, when it formally eliminated performance ratings (502514; 502299 for Advisory and 502357 for Tax). What makes the decision to eliminate performance ratings particularly problematic is that KPMG still contends that it is a pay-for-performance system. For example, Margaret Teegan, Managing

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<sup>1</sup> The rating system used here was a five-point scale, in which 1 was the highest rating and 5 was the lowest rating.

Director in Human Resources, (129) notes, “it’s still the performance rating is the key driver to variable comp. KPMG eliminated performance ratings this prior year, so performance is the key driver to determining variable comp... Performance is measured the same way that it always was. Variable comp is now the deciding — is the variable that we use to determine who is a high performer.”

The notion that VC awards should drive merit pay is nothing short of bizarre. 502111 (slide 3) and 502409 (slide 4) show how this new system is supposed to operate:<sup>2</sup> KPMG makes a preliminary VC recommendation; then calculates merit increases based on where the employee falls on the VC continuum. In addition to being dependent on where the employee falls on the VC continuum, ranges for the merit increase differ based on job level — for example, 0 - 12% for Management and 0 - 13% for Staff — and by the employee’s position in the market range. Further, KPMG also provides that merit increases can go outside of the ranges by up to 2% for Directors and Managers and up to 1% for Associates and Senior Associates, contrary to KPMG’s stated philosophy of paying for performance. Moreover, if we look at the group that is above the 75<sup>th</sup> percentile, all three ranges for both management and staff start at 0. Thus, someone whose VC recommendation suggests that they are a high performer could be 2%; someone whose VC suggests they are a weaker performer could be 2%. In short, taking away the performance ratings does not remove the infirmities with this process, and the absence of defined criteria (and conversely the inclusion of vague criteria) in KPMG’s policies and guidance creates a means by which inconsistent outcomes and bias are exacerbated.

### **Including Goal-Attainment as a Criterion Decouples Pay from Performance**

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<sup>2</sup> See, e.g., 502299 (2016 Advisory - Compensation - What You Need to Know); 502357 (2016 Tax - Compensation - What You Need to Know).

VC awards are also partly based on employee's own personal goals (Teegan 143:7-21). Sample goals are provided in 3028, 3031, 3039, 3056, and 3058. The vagueness of this requirement renders it problematic to implement. For example, 3039 offers a sample goal of, "Lead by example, setting the tone for quality, integrity, and professionalism, both for self and those who report to me." While goal-setting may be a useful tool for employee development, for decision-making purposes, such as compensation, this approach is flawed because it precludes comparability across employees. Gomez-Mejia, et al (2010) define comparability as, "the degree to which the performance ratings... in an organization are based on similar standards." Because KPMG's goals are standardless and not calibrated to any objective standards, they can't be appropriately compared, and it is quite easy for KPMG to excuse a favored employee who doesn't achieve a goal ("the goal was probably too much of a stretch") or punish a disfavored employee who does meet a goal ("he might have met the goal, but it was an easy goal"). In short, the lack of comparability affords KPMG the opportunity to make assessments that are decoupled from consistent standards.

### **Lack of Guidance on How to Weigh Performance and How to Link Pay to Performance**

While the previous section underscores the limitations of making compensation decisions on incomparable criteria, these problems are compounded by the fact that KPMG does not provide guidance as to how to weigh goal-setting versus other criteria in one's performance appraisal (or criteria that are not in one's performance appraisal, such as being "active in your office's initiative;" 8904). For example, 181723 at 12 notes, "Keep in mind there's a number of factors that can influence the size of rewards within a similar rating — your role in office and recruiting activities, champion roles, rotational assignments, training instructors, mentoring, etc. — not everyone with these ratings will end up with the same package." KPMG, however, fails

to identify how to define or weigh these criteria, making them inappropriate to use as a basis for performance-based reward decisions. Further, if employees don't know how they're paid because the weighting of criteria is vague, unfair processes are allowed to go unchecked.

In fact, and contrary to its proffered pay-for-performance philosophy, KPMG demurred on questions of how this philosophy is implemented. Then-Vice Chair of Advisory and current Chief Executive Officer, Lynne Doughtie, testified that she "can't answer" the effect that a particular rating has on an employee's compensation (40). Ms. Newinski, was also unable to explain, saying "I really can't answer that question" of how one's performance maps on to one's compensation (347). The lack of guidance sets the stage for errors and biases to creep into the organization-wide process of translating performance to pay.

One such error is halo error, the influence of a rater's general impression on ratings of specific ratee qualities (Lance, LaPointe, & Stewart, 1994, p. 339). Because of its pervasiveness, decades of research have explored ways of reducing halo error. However, not only has KPMG failed to implement any interventions aimed at decreasing halo error, they provide organization-wide training and guidelines that encourage people to rely on it. The document, What to Expect from Your Compensation Discussions for Advisory Employees (10/2014) encourages halo error, noting, "Ultimately leaders will considered <sic> the totality of each team member's FY14 performance in comparison to peers and used their best judgment to assign salary increase and VC awards they believe accurately reward each employee's contribution." The document beginning at 114537 similarly invites bias, noting, "Ultimately leaders will use their best judgment to assign VC awards that accurately reward each employee's contribution." By establishing that compensation decisions should be based on judgment, KPMG further unmoors pay from performance.

### **The Overlap in Merit and VC Ranges Decouples Pay and Performance**

KPMG divorces pay from performance by having ranges that fail to adequately distinguish among employees based on their performance ratings. A common thread across the numerous compensation communication documents in Tax and Advisory is that the ranges for merit and VC overlap across ratings. For example, 000690R – 2012 Tax MD Salary Increase Guidelines, reveals that the merit increase guidelines have overlap so extreme that the high end of the range for 3-rated employees (2-5%) exceeds the low end of the range for 1-rated employees (4-10%). That is, the system allows inconsistent performers to receive a greater percentage increase than outstanding performers. Further, the range for 2-rated employees (3-7%) has almost complete overlap with the range for 1-rated employees.

The overlap in ranges is at least as large, if not larger, for Associates and Senior Associates than it is for higher level employees (e.g., 183757). While overlapping ranges at any level can provide opportunities for gender-based pay differences to occur, such effects are particularly problematic in lower level positions, because early disparities create the preconditions for a widening of the pay gap over time, as their effects are typically perpetuated and compounded each successive year.

KPMG had overlapping ranges for merit and VC for Tax and Advisory employees over the period of 2008 to present. As this practice allows for an individual with a lower rating to be rewarded with a higher merit and/or VC award, it does not conform to the basic principles of reinforcement theory or to KPMG's stated compensation philosophy. It does, however, create an opaque system that provides fertile ground for bias.

### **KPMG's Pay Secrecy Policy Weakens the Link between Pay and Performance**

Given the arbitrariness with which compensation decisions are made at KPMG, it is not

surprising that they actively discourage employees from discussing pay with one another. For example, in its compensation training slides, KPMG tells employees, “focus on you, not someone else’s rating or compensation... as a reminder, every employee’s rating and compensation is considered confidential — so please don’t discuss compensation or performance of other employees” (181723 at 32). Likewise, in another training slide, KPMG provides talking points that also emphasize confidentiality (139647 at 139661).

Although the decision to adopt an open versus secret pay policy is typically at the employer’s discretion, as Gomez-Mejia, et al (2010) note, open policies are associated with greater pay satisfaction. The Work Environment Survey (WES) results are consistent with this notion — items relating to pay fairness are consistently among the lowest-rated items in the surveys. In addition, these authors note (p. 313), “open pay forces managers to be more fair and effective in administering compensation because bad decisions cannot be hidden and good decisions can serve as motivators to the best workers.” Further, if employees can’t compare their pay to that of their coworkers, unfair processes and outcomes are allowed to go unchecked.

Overall, KPMG systematically uses standardless compensation-setting criteria and practices that are associated with poor HR practice in the literature. The problems are compounded by absence of training and monitoring, as discussed after the section on promotions.

## **II. KPMG’s Promotion Practices Contain Numerous Flaws and Create a Predictable Method Through Which Inconsistent Outcomes and Bias Are Exacerbated**

Overview of Process. In both Tax and Advisory, the process for getting a promotion

begins with recommendations made at assessment meetings, which are attended by People Management Leaders (PMLs) (Newinski 194-196; Doughtie 182-183, 202-203, 204, 206). HR runs the meetings and reports the recommendations to senior leadership, which ultimately approves promotion decisions. Ms. Newinski (194:11-196:21) notes that Tax promotion recommendations are made at assessment meetings conducted by HR and that PMLs present their counselees' goals, accomplishments, and whether they're ready for the next level. Ms. Doughtie (182:24-183:3, 202:12-203:12, 204:6-21, 206:4-20) describes a nearly identical process for Advisory, wherein assessment meetings are attended by those senior to the individuals and HR, who facilitates the meetings and gathers recommendations. The promotion determinations are "collaborative".

KPMG does not post announcements for promotions, as indicated by Ms. Newinski (173:14-22), who testified that KPMG does not post promotions and that most positions are not filled via posting, and by Ms. Doughtie (180:21-22), who stated that KPMG does not post all job opportunities. Further, it does not have a formal mechanism for offering candidates an opportunity to apply or even to express an interest. While both Ms. Doughtie (265:12-23) and Ms. Newinski (254:10-255:11) testified that employees could express interest through the goal-setting process, this is illusory because KPMG does not inform employees that they must do this. Rather, employees are expected to register their interest in promotions because of KPMG's "culture," but this is not communicated to employees. For example, Ms. Doughtie states that KPMG leaders speak to employees about career development on a regular basis and that across Advisory there is a culture of expressing interest in promotion (266:5-269:12). She further testified (264:3-265:2) that KPMG mentors know how to respond to interested based on "common sense."

KPMG considers a host of common factors in determining promotions, but those factors are vague in definition and as implemented. Although Ms. Teegan testified that KPMG provides training on how to apply the criteria to distinguish between candidates eligible for a promotion during the assessment meetings, her testimony (176:23-178:8) reveals that this “training” simply consists of HR’s “training the leaders during the assessment meetings on the process.” As I note below, KPMG’s promotion process is fraught with flaws leading to potential unchecked biased outcomes.

### **KPMG Makes Promotion Decisions by a Flawed, Closed-Recruitment-System Practice of Tapping Employees on the Shoulder**

KPMG does not post for promotions, and employees do not apply. (Newinski, 168; Doughtie, 180:21-22). Additionally, KPMG does not provide training to employees on what they need to do to get promoted. For example, Ms. Doughtie (256:12-261:15; 265:3-269:24) states employees in Advisory can express interest in promotion through the goal-setting process, via a mentor at or outside of KPMG, meeting with a Partner in their group, expressing interest to their PML, or sending a letter to Advisory national leadership. However, KPMG does not train PMLs on how to respond to expressions of interest in promotions. For example, Ms. Doughtie (260:7-261:2) states that KPMG does not train “mentors” on what to do when someone tells them they would like to advance. Likewise, KPMG does not train employees on how to initiate a business case and that they should make a business case for promotion, as evidenced by Ms. Teegan’s testimony (236:5-15), which states that they do not train all employees to “articulate” a business case but rather train those who “are responsible for writing it.” Together, these point to a process that boils down to being “tapped on the shoulder.” This, in fact, is the consistent and flawed process.

Indeed, the tap-on-the-shoulder practice represents what HR scholars and practitioners refer to as a closed recruitment system. In closed systems, employees are not made aware of the opportunities; as such, they cannot “vie” for them. In contrast, in an open recruitment system, an employer posts a description of the position, including the necessary knowledge, skills, and abilities (KSAs), so that employees who possess these KSAs can apply and be considered for the position. While closed recruitment systems are more expedient, Heneman and Judge (268 - 271) point to several limitations of closed systems. One concern is that they are likely to generate fewer candidates and hidden talent may be overlooked. Given that the primary goal of recruitment is to generate and consider the largest pool of qualified candidates possible (Gomez-Mejia, et al), relying solely on the tap-on-the-shoulder approach limits KPMG’s ability to achieve this goal. Second, open systems enhance fairness perceptions because everyone understands the rules. Finally, as Heneman and Judge note (270), “a closed system is the least expensive in terms of search costs. However, it may lead to high legal costs if minorities and women do not have equal access to jobs.”

Related to the third point, the tap-on-the-shoulder practice is apt to adversely affect women. Specifically, Powell and Butterfield’s (1979) pioneering study showed that the “good leader” prototype embodies considerably more stereotypically masculine traits (confidence, competitiveness, power, and capability) than stereotypically feminine traits (warmth, consideration, and caring). As such, raters may view men as inherently more suitable than women for leadership positions and indeed, several scholars have suggested that these attributions may partly explain the gender gap in leadership (Heilman & Eagly, 2008). Powell and Butterfield’s early work has been replicated numerous times in the decades since it was first

published. Notably, Koenig et al (2011) meta-analyzed<sup>3</sup> the results of this body of work and reported, “the masculinity of the cultural stereotype of leadership is a large effect that is robust across variation in many aspects of leaders’ social context” (p. 637).

### **The Criteria for Making Promotion Decisions are Vague**

KPMG provides that employees can be considered for promotion when they meet certain baseline criteria, such as time in position and performance, but the criteria for making the recommendations and decisions of who actually gets promoted are ill-defined and subject to myriad interpretations. These criteria are presented in several documents for both Advisory (229815; Teegan 08: Advisory 2012 Promotion Criteria; 183890: Advisory 2013 Promotion Criteria [which focus primarily on “experience”]; 66958: 2010 Advisory Promotion Criteria) and Tax (139748, Teegan 10: Tax Manager Expectation Guidelines and Self Assessment Guide; 139758: Teegan 09: Tax Senior Associate Expectation Guidelines and Self Assessment Guide). For example, Teegan Exhibit 12 is the Tax Senior Manager Promotions Checklist.

Included on this list are items that are vague and contrary to appropriate HR practice. To begin with, criteria include “potential to be an MD or partner candidate in four years after promotion.” This practice of using selection criteria for a higher-level position as a basis for excluding individuals from a lower-level position runs counter to what is recommended in HR and Employee Selection texts (e.g., DeNisi & Griffin, 2005), because the basis for validating selection procedures is specific to a particular job. Thus, looking at a candidate’s potential to

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<sup>3</sup> A meta-analysis is a quantitative summary of prior studies, in which the researcher averages the correlations reported in previous studies and weights these by the number of participants in each study.

perform in future jobs may unduly exclude qualified individuals from the immediate job and potentially result in adverse impact.

Next, other criteria include, “very strong support of firm’s key strategic goals,” such as “professionalism and integrity, “employer of choice,” “quality growth,” and “global strength and consistency.” Ms. Newinski’s testimony corroborates that the criteria for promotions to Managing Directors are flexible. She said that, for example, (224-226), personal utilization “could be 30 percent for one, 50 percent for another and 80 percent for another . . . So really all over the map.” In this scenario, KPMG is free to use utilization as justification for promoting or failing to promote any employee. Likewise, KPMG notes that promotion decisions are based in “art, not science or math” (Teegan Ex. 14, 134577). As part of this art-based promotion process, KPMG does not require (or even encourage) documentation to justify decisions to promote or failure to promote employees. The lack of record-keeping exacerbates the problems with the arbitrary guidelines. For example, after presenting five points regarding the importance of having a CPA or JD, the list ends with #6, which says that they can ignore the CPA/JD requirement by simply asking the lead practice partner in the group to waive the requirement, yet there is no documentation required for doing so. In addition to having vague and ill-defined criteria, KPMG policy also fails to provide instruction on how criteria should be weighted in making promotion recommendations and decisions.

This provides fertile ground for bias. Scholars (Lee, 2005) have noted that negative associations that individuals have are more likely to result in stereotypes, and consequently, discrimination, when the criteria for decision-making are subjective and when the group to which the person belongs (in this case, women) is seen as not fitting with the demands of the job. As I noted previously, the perception that “good leader” equals “male leader” is pervasive,

particularly in organizations with an underrepresentation of women leaders (Koenig, et al, 2011).

The literature on rater errors makes very clear that failure to provide adequate frames of reference for promotion criteria results in decreased accuracy in observation, decreased accuracy in rating, and increased halo error (Woehr, 1992; Woehr & Huffcutt, 1994). For example, absent a clear definition of what the “professionalism and integrity” criterion means, if KPMG wanted to promote an employee or not promote an employee, it would have no difficulty finding an example of *something* the employee did that demonstrated an abundance or lack of professionalism and integrity.

Reliance on such vague criteria as reputation, professional excellence, recruiting, communication skills, professionalism and integrity, and professional accountability raises a host of questions: What is professional excellence and how does one prove his/her commitment to it? How does one show (Teegan 12), “strong commitment toward making KPMG ‘a great place to build a career’” or show “support for the firm’s Employer of Choice initiatives”? How are “effective performance management skills” evaluated? How does one “exhibit strong teaming skills within his/her practice”? In short, these criteria are too vague to serve much purpose in distinguishing who should or should not be promoted or who is/isn’t likely to be an effective Senior Tax Manager.

### **The Distinction Between the Different Eligibility Criteria for Different Roles is Barely Discernable**

Not only does KPMG fail to define the criteria for promoting individuals to positions, but KPMG also fails to define the knowledge, skills, and abilities (KSAs) required for a particular

position, as recommended by HR and Employee Selection texts (Dessler, 2013; DeNisi & Griffin, 2005; Gomez-Mejia, et al, 2010; Gatewood, et al, 2011). Meta-analytic research indicates that men are significantly more likely to be selected than women, and individual studies indicate that considering such individuating information weakens the effects of sex on selection (Locksley, Borgida, Brekke, & Hepburn, 1980; Locksley, Hepburn, & Ortiz, 1982). Because KPMG's promotion process does not require intense evaluation of particular job-related KSAs, the potential for sex-based differences in selection rates is increased and the process is not based in appropriate HR practice.

In addition to the promotion criteria I previously discussed, KPMG houses typical profiles for promotions on its Career Architecture Website (002557). I took a close look at the criteria that define the set of typical profiles for promotion to Senior Manager and promotion to Managing Director in Federal Tax and saw very little distinction between them. Of 26 MD criteria, aside from the 3-4 years in Senior Manager role, only four are unique to this position (in-depth industry skills in 1-2 industries, participation in practice leadership, clear leadership skills from a practice management and technical standpoint, identify opportunities at existing clients/prospects), yet they are so vague as to be virtually meaningless.

In addition to the above fine-grained comparison between those two specific positions, I considered the typical profiles for promotion (002557), more broadly, as well. Overall, there is so much ambiguity, the website serves little use in making distinctions between the Associate, Senior Associate, Manager, Senior Manager, and Managing Director positions. For example, in 002557 – Federal Tax Career Architecture -2009, the typical profile for each position starts with “generally” x years in previous position, followed by very vague criteria (e.g., “demonstrates clear leadership skills from a practice management and technical standpoint” for MD).

Additionally, most of these criteria start with “demonstrates ability to...” However, it is unclear

how frequently or consistently one needs to demonstrate it. If someone demonstrates one time that s/he has an ability, does it suffice? 10 times? Every time?

Overall, KPMG systematically uses standardless promotion criteria and practices that are associated with poor HR practice in the literature. The problems are compounded by absence of training and monitoring, as discussed below.

### **III. There is No Training to Counter the Effects of Bias**

Because human raters are subject to various rater biases that affect a vast array of HR decisions (e.g., selection, compensation, promotions, terminations), a fair amount of research has examined whether the effects of these biases can be attenuated through training. In particular, Woehr and Huffcutt's (1994) meta-analysis of studies examining the effectiveness of various types of rater training on reducing several types of rating errors indicated that training does, indeed, reduce errors. Much of the research on reducing error is focused on training individuals how to observe employees' behavior and accurately translate these observations into HR decisions (Woehr, 1992; Woehr & Huffcutt, 1994). However, the record reveals that KPMG fails to provide any such training. For example, when asked if KPMG provides training in the criteria for promoting people to Senior Associate, Ms. Teegan (191) responded, "My assumption is that they would have an understanding of the criteria of people they manage at different levels." She further testified that there is no formal training on how to differentiate between two promotion-eligible candidates. Teegan (217) was also unable to articulate any training that PMLs might receive in judging whether someone is ready for partnership or career senior manager. Similarly, she could not point to training on what separates a career Senior Manager from an MD (or who makes that call), training where executives would learn to distinguish

criteria for MD from criteria for partner track, or training that serves to ensure that gender bias doesn't affect those assessments (224-249).

Ms. Teegan is similarly unable to point to any training relating to avoiding bias in promotions for executives. She stated (176-178) that HR's participation in the assessment meetings constituted training to make sure that the ratings are fair and objective and without bias, but could not articulate how they would accomplish that goal. Given that HR does not observe employees' performance on a regular basis, there is no reliable way for them to determine whether the promotion recommendations and decisions are fair, objective, or without bias. Indeed, much of the research on reducing rater error is focused on training individuals how to observe employees' behavior and accurately translate these observations into ratings (Woehr, 1992; Woehr & Huffcutt, 1994). Thus, not only is HR not equipped to determine the fairness, objectivity, or lack of bias in promotion recommendations and decisions, to the extent that they made efforts to do so, they would have likely been introducing additional bias.

The record likewise reflects that KPMG did not conduct any training aimed at decreasing bias in compensation decisions. When asked the general question as to whether KPMG offered training that addresses avoiding bias in compensation decisions, Ms. Teegan initially (152) said, "yes." However, when she was asked about specific training programs (161-163) — namely, the Code of Conduct training, the Respect and Dignity training, the Lens of Inclusion, and the Managing in a High Performance Culture training, she conceded that they did not address avoiding bias in compensation decisions. She did say that there is something in the PML training about avoiding bias in compensation recommendations, but followed up with, "I'm just not sure this is exactly what's happening right now." Having reviewed these specific training programs, myself, I was unable to locate any reference to avoiding bias in compensation or promotion decisions.

#### **IV. KPMG Does Not Monitor Gender Differences in Compensation or Promotions**

Researchers note that one of the most fundamental means of assessing fairness is to simply look at whether there are differences between groups on important organizational outcomes (Dwertman, Nishii, & van Knippenberg, 2016). Exhibit 10 to Doughtie (66412), which is dated 7/30/2008, states that reviewing proposed salary and variable compensation for adverse impact is part of the compensation process, so I asked retaining counsel to provide those documents. In response, I was informed of KPMG's position and provided a letter dated 3/31/17, in which KPMG's counsel stated that they are not aware of any such analyses having been conducted, including for any group of employees in the class or even firm-wide.

Additionally, the materials I reviewed indicate that KPMG does not conduct even the most basic examination of its compensation and promotion systems for gender disparities. For example, KPMG's Executive Director of Diversity and Corporate Responsibility Latoria Farmer testified (43-44) that from 2008 until the present, KPMG has not set any goals with respect to women's representation. KPMG's failure to track gender representation by level is a departure from common practice, as noted in a recent McKinsey (2017) study reporting that 91% of the companies in their sample track gender representation by level.

It bears noting that while KPMG does not monitor its promotion system for gender disparities, KPMG is clearly aware that they exist. In particular, the 2011 KPMG Benchmarking Analysis (529020 - 529055), reveals that not only does the firm lag behind others in the DiversityInc Top 50, it lags behind its benchmarking index, a composite of firms that operate in the same industry (PriceWaterhouseCoopers, Ernst & Young, IBM, Deloitte, and Accenture) and

hence, rely on the same pool of talent that KPMG does. For example, KPMG's 14.3% female representation at the CEO and Direct Report level, pales in comparison to the 23.6% representation of women at this level in the benchmarking index (23.6%) and to the DiversityInc Top 50 (22.5%). Likewise, whereas KPMG has 25.6% female representation at the next level of the hierarchy (1 Level Below CEO and Direct Reports), the benchmarking index and DiversityInc percentages of female representation are 28.3% and 30.5%, respectively.

The DiversityInc Benchmarking Analysis also put KPMG on notice regarding pay disparities. On 529032, one of the reasons cited for KPMG's drop in ranking was that representation of women in the "10% highest paid" increased from 19% to 19.3% between 2008 and 2010, whereas among its competitors, this figure rose from 20% to 24.3% over the same period. This report also recommended that KPMG address pay-gap inequities, noting that, "our data pinpoints <sic> KPMG's pay disparities, especially for senior women." DiversityInc further recommended, "besides an ongoing pay-gap analysis, the issue of why the disparities exist should be thoroughly examined," and that the Diversity Advisory Board, "evaluate whether this gap has been rectified and hold people accountable for results."

Despite this awareness of a gender gap in pay and promotions at KPMG, the firm has yet to adequately address it.

## **V Conclusion**

For the reasons described above, it is my professional opinion that within the Tax and Advisory functions: (1) While KPMG purports to pay for performance, it fails to do so, contrary to basic principles of reinforcement theory and its own stated compensation philosophy

of differentiating pay based on performance; (2) the vagaries inherent in KPMG's promotion practices provide fertile ground for bias; (3) despite the high potential for bias in compensation and promotion, KPMG does not provide training to mitigate the effects of bias; and (4) despite being aware of the existence of gender disparities in compensation and promotions, KPMG makes no effort to monitor these systems.

*Caren Goldberg, Ph.D.*

Signed May 12, 2017

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# **Appendix 1**

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**EDUCATION**

**Doctor of Philosophy** - W.T. Beebe Institute of Personnel & Employment Relations, Georgia State University. 1997.

**Master of Business Administration** - School of Management, State University of New York at Binghamton. 1990.

**Bachelor of Arts** - Psychology, State University of New York at Stony Brook. 1987.

**Study Abroad** - Instituto Internacional de Madrid. Fall, 1985

**WORK EXPERIENCE**

**Faculty Member** – Department of Management, Marketing, and Public Administration, Bowie State University. August, 2015 – present.

Program Coordinator, Management – 2016 – present.

**Visiting Faculty Member** - Department of Psychology, George Mason University, Fairfax, VA. August, 2014 – May, 2015.

**International Visiting Scholar** – Universidad Peruana de Ciencias Aplicadas, Lima, Peru. November, 2014 – present.

**Faculty Member** - Department of Management, American University, Washington, DC. January, 2006 – May, 2014.

**Faculty Member** - Department of Management Science, George Washington University, Washington, DC. Fall, 1996 – Fall, 2005.

Promoted and Tenured - Fall, 2003.

Program Director, HR – 2002 – 2005.

Faculty Exchange – École des Sciences Politiques, Paris, France, 2003; 2004.

**Human Resources Specialist – Compensation** -United Health Services, Binghamton, NY.  
May, 1988 - March, 1989.

### **Public Testimony in Employment Law Cases**

- ❖ *Williams v. G&K Services, Inc.* (Plaintiff). 15-cv-01744-PHX-DDD. Deposition – August, 2016.
- ❖ *Nielsen v. CareOptions* (Plaintiff). CL14-10271. Deposition – June, 2016.
- ❖ *Seguin v. Northrop Grumman Corp.* (Plaintiff). 2012-SOX-00037. Hearing – July, 2014; Deposition – July, 2013.
- ❖ *Marini v. Costco Wholesale Corp.* (Plaintiff). United States District Court, District of Connecticut. No. 3:11-CV-00331-MRK. Deposition – March, 2013; May, 2013.

### TRAINING AND SPEAKING ENGAGEMENTS

- ❖ Presenter – “Pygmalion in the Pipeline: How Managers’ Perceptions Influence Racial Differences in Turnover.” College of Business Brown Bag Series, Bowie State University. 2016.
- ❖ Keynote Presenter - “Attracting and Retaining a Diverse Pool of Talent.” 3<sup>rd</sup> International Conference on Global Management. Lima, Peru. 2016.
- ❖ Keynote Presenter – “Leading in Times of Crisis.” 1<sup>st</sup> International Conference on Global Management. Lima, Peru. 2014.
- ❖ Presenter – “Antecedents and Consequences of LMX Agreement.” Industrial/Organizational Psychology Brown Bag Series, George Mason University. 2015.
- ❖ Presenter – “It’s Not Just Who You Know, But Who You Are: Newcomer Race-Ethnicity on Leader-Member Exchange Development.” Industrial/Organizational Psychology Brown Bag Series, George Mason University. 2011.
- ❖ Presenter – “Black and White and Read All Over: Race Differences in Reactions to Recruitment Websites.” Industrial/Organizational Psychology Brown Bag Speaker Series, George Mason University. 2009.
- ❖ Session Organizer and Presenter – Diversity and Inclusiveness in the Classroom. Ann Ferren Teaching Conference, American University. Spring, 2009.

- ❖ Session Organizer and Presenter – Conference on Teaching and Training Workplace Diversity: Addressing the Research-Practice Gap. George Mason University. 2008.
- ❖ Center for Excellence in Public Leadership – Designed and delivered a senior executive development workshop for upper-level public managers in DC government. 2005.
- ❖ Council of Governments – Designed and delivered training workshop for mid- to upper-level government managers in VA, MD, and DC. 2005.
- ❖ Center for Excellence in Public Leadership – Designed and delivered training workshop for mid- to upper-level public managers in DC government. 2005.
- ❖ JOBS (Junior Options for Business Success). Designed and delivered workshop for job-seeking undergraduates. George Washington University. Spring, 2001.
- ❖ “The Use of Personality Tests in Employment” luncheon speaker. Society of Consumer Affairs Professionals. Spring, 2000.
- ❖ Group Dynamics and Teambuilding. Designed and delivered workshop for incoming MBA students. George Washington University. Fall, 1999, Spring, 2000, Fall, 2000, Spring, 2001, Fall, 2002.
- ❖ “Dancing in the Minefields: Managing Employee Performance and Compensation.” Designed and delivered training for MBA residency. George Washington University. Spring, 1999.
- ❖ Center for Excellence in Municipal Management. Designed and delivered HRM training module for mid- to upper-level DC government managers. Spring, 1998.
- ❖ Tri-Way Enterprise. Designed and delivered Human Resources and Employee Motivation Workshop to Chinese delegation of accounting and finance professionals. Fall, 1998.
- ❖ “Generation X Views on Business and Work Issues” panel discussion. Washington Human Resource Forum. Fall, 1998.

## PUBLICATIONS – IN PROGRESS

### **Refereed Publications**

Cheung, H.K., Goldberg, C., King, E., & Magley, V. Are They True to The Cause? Beliefs about Organizational and Unit’s Commitment in Sexual Harassment Training. Second round revise and resubmit at *Group and Organization Management*.

Goldberg, C., Perry, E., & Rawski, S. Training managers to handle sexual harassment complaints: A longitudinal examination. Under initial review at *Human Resource Management*.

Goldberg, C. B., McKay, P., & Zhang, L. Out-grouped at first sight? A two-study, multisource investigation of the longitudinal effects of race-ethnicity on the establishment and maintenance of newcomer LMX. Under initial review at *Journal of Management*.

Goldberg, C., Sabat, I., & King, E. Leaks in the pipeline: How leaders' perceptions of new hires influence turnover of women and minorities. Invited to revise and resubmit to *Journal of Applied Psychology*.

Roth, P., Thatcher, J., & Goldberg, C., Political affiliation and employment screening decisions: The role of similarity and disidentification processes. Under initial review at *Journal of Applied Psychology*.

## PUBLICATIONS - COMPLETED

### **Refereed Publications**

Roth, P., Goldberg, C., & Thatcher, J. (in press). The role of political affiliation on employment decisions: A model and research agenda. Accepted for publication in *Journal of Applied Psychology*.

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Goldberg, C. B., & Allen, D. (2008). Black and White and read all over: Race differences in reactions to recruitment Web sites. *Human Resource Management*, 47, 217-236 **\*(Nominated for the 2009 Saroj Parasuraman Award for Outstanding Publication on Gender and Diversity)**.

Goldberg, C., Riordan, C., & Zhang, L. (2008). Relational demography and leadership perceptions: Is similar always better? *Group and Organization Management*, 33, 330-355.

Taylor, M. A., Goldberg, C., Shore, L., & Lipka, P. (2008). The dynamic effects of retirement expectations and social support on post-retirement adjustment: A longitudinal analysis. *Journal of Managerial Psychology*, 24, 1-8. **\*(Winner of the Emerald Literati Award for Excellence)**.

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Goldberg, C. (forthcoming). Global and Cultural Competencies. Contribution to Guidance Document of SHRM's Competency Model.

Goldberg, C., Gilson, L., & Nesci, S. (in press). Leading women: Unique challenges and suggestions for moving forward. In T. Scandura & E. Mouriño (Eds.), *Leading Diversity in the 21<sup>st</sup> Century*. Information Age Publishing.

Goldberg, C., & Gilson, L. (2016). Editors' Comment: What Makes the GOM Special Issue Special?

Goldberg, C. (2016). Recruiting and Retaining a Diverse Workforce. SHRM White Paper.

Gilson, L., & Goldberg, C. (2015). Editors' Comment: So, what is a conceptual paper? *Group and Organization Management*, 40, 127-130.

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Swiercz, P., McHugh, P., & Goldberg, C. (1997). *Human Resource Systems for Competitive Advantage*. Needham Heights, MA: Simon & Schuster.

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Roth, P. L., Bobko, P., Thatcher, J. B., Matthews, K. D., Ellingson, J. E., & Goldberg, C. (2017). Political Affiliation and employment screening: The role of similarity and disidentification. Paper accepted for presentation at the Annual Academy of Management Meeting in Atlanta, GA.

Zhang, L., Goldberg, C., & Hong, W. (2017). Diversity, Social Network Density, and Team Performance: The Moderating Role of Team Climate for Inclusion. Paper accepted for presentation at the Annual Academy of Management Meeting in Atlanta, GA.

Cheung, H.K., Goldberg, C., King, E., & Magley, V. (2017). Beliefs about Organizational and Unit's Commitment in Sexual Harassment Training. Paper presented at the the Society for Industrial/Organizational Psychologists Conference, Orlando, FL.

De Janasz, S., & Goldberg, C. (2016). Innovative and Experiential Approaches to Teaching HRM II. Presented at the Academy of Management Conference, Anaheim, CA.

Goldberg, C., Konrad, A., Lindsey, A., & Yang, Y. (2016). Gender Context and Work Outcomes: A Meta-Analysis. Paper presented at the Society for Industrial/Organizational Psychologists Conference, Anaheim, CA.

Sabat, I., Goldberg, C., & King, E. (2016). Pygmalion in the Pipeline: How Managers' Perceptions Influence Minority Turnover. Paper presented at the Society for Industrial/Organizational Psychologists Conference, Anaheim, CA.

Medvin, E., Zaccaro, S., & Goldberg, C. (2016). Relational, Situational, and Individual Factors Influencing Managers' Telework Allowance Decisions. Paper presented at the Society for Industrial/Organizational Psychologists Conference, Anaheim, CA.

Stockdale, P., Goldberg, C., Ross, D., Gutman, A., Dunleavy, E., & Banks, C. (2016). Competencies and Content Expertise for I/O Psychology Expert Witnesses. Panel session presented at the Society for Industrial/Organizational Psychologists Conference, Anaheim, CA.

Roth, P., Goldberg, C., & Thatcher, J. (2015). The role of political affiliation on employment decisions: A model and research agenda. Presented at the Academy of Management Conference, Vancouver, BC.

De Janasz, S., & Goldberg, C. (2015). More Experiential HR: A Potluck for reviving and expanding your repertoire. Presented at the Academy of Management Conference, Vancouver, BC.

Bowes-Sperry, L., Goldberg, C., Blockson, L., and Kermond, C. (2015). Facilitating Faculty Responses to Diversity Dilemmas: Toward Creating Classroom Inclusiveness. Presented at the Academy of Management Conference, Vancouver, BC.

De Janasz, S., Goldberg, C., Bowes-Sperry, L., Kaplan, D., Forret, M., Van Emerick, H., Peiperl, M., Marx, R., Schneer, J. (2015) Teaching OB Experientially: Reviving and Expanding your Repertoire. Presented at the Eastern Academy of Management International Conference, Lima, Peru.

Burton, L., Gilson, L., Goldberg, C., & Lowe, K. (2015). The impact of biased perceptions of leadership potential on job prospects for male and female athletes. Presented at the Eastern Academy of Management International Conference, Lima, Peru.

Goldberg, C. (2015). Doing meaningful research – IGNITE presentation at the Society for Industrial/Organizational Psychologists Conference. Philadelphia, PA.

Sharif, M. Goldberg, C., Huang, J., Liu, H., & Coglisier, C. (2014). New avenues in LMX agreement research. Presented at the Southern Management Association Conference, St. Pete's Beach, FL.

Zhang, L., & Goldberg, C. (2014). The Antecedents and Consequences of Leader-Member Exchange (LMX) Agreement. Presented at the Academy of Management Conference, Philadelphia, PA.

Barclay, L., Markel, K., Caldwell, K., Dwerman, D., Goldberg, C., Honig, B., Martin, B., Simon, M., Harris, S., Renko, M. (2014). Persons with disabilities and entrepreneurship: Barriers and opportunities. Presented at the Academy of Management Conference, Philadelphia, PA.

DeJanasz, S., & Goldberg, C. (2014). Experiential HR: A Potluck for reviving and expanding your repertoire. Presented at the Academy of Management Conference, Philadelphia, PA.

Gourmanis, G., Ramsey, T., Milad, M., Goldberg, C., Crowder, D., Winberg, Y., Behnke, S., Crowder, D., El-Ghoroury, N., Lowman, R., & Tippins, N. (2014) Competing coaches and coachees: Mock licensing board hearing. Presented at the Society for Industrial/Organizational Psychologists Conference, Honolulu, HI.

Lowe, K., Gilson, L., Burton, L., & Goldberg, C. (2013). Pilot testing in organizational behavior research: A methodological overview and example from a study on the effects of gender and sport participation on perceptions of leadership. Presented at the Eastern Academy of Management International Conference, Seville, Spain. **Winner - Best Paper Award, Research Methods Division.**

Gilson, L., Burton, L., Goldberg, C., & Lowe, K. (2012). Gender, sports, and leadership. Presented at the Southern Management Association Conference, Fort Lauderdale, FL.

Holtom, B., Weller, I., Goldberg, C., Allen, D., & Clark, M. (2011). Predicting the consequences of shocks: A prospective perspective. Presented at the Southern Management Association Conference, Savannah, GA.

Payton, F., Stafford, T., Goldberg, C., Nelson, T., Suarez-Brown, T. (2010). Expanding minority representation in management education. Presented at the Academy of Management Conference, Montreal, Canada.

Goldberg, C. B., & Zhang, L. (2009). A second chance to make a first impression? A longitudinal examination of changes in Black and White newcomers' leader-member exchange and career future. Presented at the Academy of Management Conference, Chicago, IL.

Goldberg, C., & Perry, E. (2009). The impact of situational and individual factors on sexual harassment investigation training. Presented at the Society of Industrial/ Organizational Psychologists Conference, New Orleans, LA.

Goldberg, C. B., Clark, M., & Henley, A. (2008). You, me, and we: Identity and unfair treatment in groups. Presented at the Society of Industrial/ Organizational Psychologists Conference, San Francisco, CA.

Goldberg, C. B. (2007). Work and organizational issues in the retention of older employees. Symposium at the Society of Industrial/ Organizational Psychologists Conference, New York, NY.

Goldberg, C. B., & Zhang, L. (2006). The positive and negative effects of racism and sexism on perceptions of group cohesiveness and performance. Presented at the Southern Management Association Conference, Clearwater, FL.

Goldberg, C. B. (2006). The impact of organizational practices on recruiting a diverse workforce. Coordinator of symposium presented at the Academy of Management Conference, Atlanta, GA.

Goldberg, C., Perry, E. L., & Finkelstein, L. M. (2006). Targeting older applicants in recruitment: An organizational perspective. Presented the Academy of Management Conference, Atlanta, GA.

Goldberg, C. B., & O'Leary, B. (2006). Theoretical bases for diversity and fairness effects: Linking the two together. Presented at the Academy of Management Conference, Atlanta, GA.

Goldberg, C. & Allen, D. (2005). Web-based recruiting: When women and minorities need not apply. Presented at the Academy of Management Conference, Honolulu, HI.

Goldberg, C., Kaplan, D.M., Marchese, M.M., & Mumford, T.V. (2005). Using popular film and television as pedagogical tools in HR/IR. Presented at the Innovative Teaching in HR/IR Conference. Park City, UT

Goldberg, C., Riordan, C., & Zhang, L. (2004). Relational demography and leadership perceptions: Is similar always better? Presented at the Academy of Management Conference, New Orleans, LA.

Zhang, L., & Goldberg, C. (2004). The effects of sensitivity to surface-level and deep-level diversity on work group performance and attitudes. Presented at the Academy of Management Conference, New Orleans, LA.

Konrad, A.M., Goldberg, C., Sullivan, S., & Yang, Y. (2004). Preferences for job attributes associated with work and family: A longitudinal study. Presented at the Academy of Management Conference, New Orleans, LA **\*(Nominated for Best Symposium – Careers Division)**.

Goldberg, C., Riordan, C., & Schaffer, B. (2003). Missing pieces in social identity theory: Continuity and status as moderators of similarity. Presented at the Academy of Management Conference. Seattle, WA.

Zhang, L., & Goldberg, C. (2003). The effects of sensitivity to surface-level and deep-level diversity on work group performance and cohesion. Presented at the Eastern Academy of Management International Conference, Porto, Portugal.

Konrad, A., & Goldberg, C. (2002). An examination of the impact of gender context on individuals and organizations. Coordinator of symposium presented at the Academy of Management Conference, Denver, CO.

Goldberg, C., & Konrad, A. (2002). The effects of gender context: A meta-analysis. Presented at the Academy of Management Conference. Denver, CO.

Goldberg, C., & Stone, D. (2001). Older workers and disabled workers: A look at two underutilized groups. Coordinator of symposium presented at the Academy of Management Conference, Washington, DC.

Goldberg, C., Finkelstein, L., Perry, E., & Konrad, A. (2001). Age and career progress: Tests of simple and moderated effects. Presented at the Academy of Management Conference, Washington, DC.

Goldberg, C. (2001). Gender, gender context, and same-sex harassment: re-evaluating our theoretical understanding of social-sexual behavior. Presented at the Society of Industrial/Organizational Psychologists conference, San Diego, CA.

Goldberg, C. (2000). The impact of different gender contexts on responses to sexual harassment. Southern Management Association conference. Orlando, FL.

Goldberg, C., & Cohen, D. (2000). Walking the walk and talking the talk: Gender differences in the impact of interviewing skills on applicant assessments. Eastern Academy of Management Conference. Danvers, MA.

Case, J., Goldberg, C., McHugh, P., & Moreno-Tello, V. (2000). Cross-cultural perceptions of coworker- and supervisor-initiated social-sexual behaviors. Presented at the Society of Industrial/Organizational Psychologists conference, New Orleans, LA.

Cleveland, J. N., Shore, L. M., & Goldberg, C. (2000). Work attitudes and performance as a function of manager age, employee age, and their interaction. Presented at the Society of Industrial/Organizational Psychologists conference, New Orleans, LA.

Goldberg, C. (1999). Multiple perspectives of sexual harassment. Coordinator of symposium presented at the Academy of Management conference, Chicago, IL.

Goldberg, C., & McHugh, P. (1999). The impact of training on perceptions of and reactions to sexual harassment. Presented at the Academy of Management conference, Chicago, IL.

Taylor, M., Goldberg, C., & Shore, L. (1999). Retirement expectations and retirement satisfaction. Presented at the Society for Industrial/Organizational Psychologists conference, Atlanta, GA.

Goldberg, C. & McHugh, P. (1999). Cultural differences in perceptions of sexual harassment. Presented at the George Washington University Scholars Showcase, Washington, DC.

Goldberg, C. & McHugh, P. (1998). Is it sexual harassment? An East-West comparison. Presented at the Management of Human Resources Conference, Honolulu, HI.

Goldberg, C. (1998). Who responds to surveys? An application of Goodman and Blum's procedure to cross-sectional dyadic research. Presented at the Southern Management Association Conference, New Orleans, LA.

Goldberg, C. & Shore, L.M. (1998). The impact of applicant age and the ages of referents on recruiters' decisions. Presented at the Society for Industrial/Organizational Psychologists Conference, Dallas, TX.

Goldberg, C. (1997). Relational demography: A tale of two theories. Presented at the Academy of Management Conference, Boston, MA.

Goldberg, C. (1997). The impact of job qualifications and interviewing skills on selection decisions. Presented at the George Washington University Scholars Showcase, Washington, DC.

Goldberg, C., & Perry, A. (1996). The relative importance of background and interviewing skills in campus interviews. Presented at the Southern Association of Colleges and Employers Conference, Atlanta, GA.

Goldberg Sharak, C., & Shore, L. M. (1995). Age stereotypes and new hire performance ratings. Presented at the Southern Management Association Conference, Orlando, FL.

Goldberg Sharak, C. (1995). The proposed Employment Nondiscrimination Act: Implications for organizations. Presented at the Academy of Management Conference, Vancouver, BC.

Goldberg Sharak, C., & Shore, L. M. (1994). Measuring age context: A comparison of two approaches. Presented at the Academy of Management Conference, Dallas, TX.

Goldberg Sharak, C., & Waldman, D. A. (1994). Modeling the determinants of employee absenteeism. Presented at the Society for Industrial/Organizational Psychology Conference, Nashville, TN.

#### GRANTS, SCHOLARSHIPS, AWARDS, AND HONORS

**Academy of Management, Gender and Diversity in Organizations Division** – Elected to Treasurer, 2015 – 2018.

**Best Paper Award** (\$500). Pilot testing in organizational behavior research: A methodological overview and example from a study on the effects of gender and sport participation on perceptions of leadership. Eastern Academy of Management International Conference, Research Methods Division. 2013.

**Academy of Management, Gender and Diversity in Organizations Division** – Elected to Executive Committee, 2012-2015 term.

**Society for Human Resource Management/American National Standards Institute** – Appointed to taskforce, charged with creating national standards in the area of Diversity and Inclusion. 2010 - present.

**Society for Human Resource Management** – Honored as one of 100 thought leaders at the Leadership Summit on Diversity and Inclusion. April 7-8, 2008.

**Cambridge Who's Who** – Named for 2008/2009 publication.

**Kogod Research Grant** (\$6,935). A Multi-source, Multi-wave Investigation of New Hire Fit. Kogod School of Business, American University. 2007.

**Crain Summer Research Fellowship** - \$12,500. Relational demography and leadership perceptions: Is similar always better? George Washington University. 2005.

**Who's Who in America** – Named for 2002, 2003, and 2004 publications.

**Academy of Management Award for Outstanding Service** – Award from Human Resources Division for service as Secretary of the Executive Committee. 2001.

**Southern Management Association Award for Outstanding Service** – Plaque awarded for service as track chair for the Southern Management Association meeting. 2000.

**George Washington University Release Time for Research Award** - \$2,000. Employee perceptions of and reactions to sexual harassment: A field study (with Patrick McHugh) George Washington University. 1999.

**Junior Faculty Consortium Invitee** - Academy of Management Conference Human Resources Division, Boston, MA. 1997.

**Award for Outstanding Teaching Performance** - Department of Management, Georgia State University. Winter, 1996.

**Award for Outstanding Teaching Performance** - Department of Management, Georgia State University. Fall, 1995.

**Doctoral Consortium Invitee** - Academy of Management Conference Human Resources Division, Vancouver, BC. 1995.

**Georgia State University Dissertation Proposal Grant** - \$1,000. Georgia State University. 1995.

**Exemplar Research Award** - \$2,000. College of Business Administration, Georgia State University. 1995.

**William T. Rutherford Award** - \$500. W. T. Beebe Institute of Personnel and Employment Relations, Georgia State University. 1993.

**New York State Regents Scholarship** - \$500/year. New York State Board of Regents. 1984, 1985, 1986, 1987.

## TEACHING EXPERIENCE

### **Undergraduate Teaching Experience**

- ❖ Introduction to Business (Online)
- ❖ Introduction to Business (Traditional)
- ❖ Principles of Management (Online)
- ❖ Principles of Management (Traditional)
- ❖ Psychology of Working Groups and Teams
- ❖ Leading High Performance Teams
- ❖ Principles of Organizational Theory, Behavior, and Management
- ❖ GWU Paris Program – Introduction to Human Resource Management
- ❖ Introduction to Human Resource Management
- ❖ Introduction to Organizational Behavior
- ❖ Principles of Management
- ❖ Advanced Topics: Cases and Exercises in Human Resource Management

### **Graduate Teaching Experience**

- ❖ Introduction to Business (Traditional)
- ❖ Introduction to Business (Online)
- ❖ Principles of Management (Online)
- ❖ Seminar in Personnel Selection and Testing
- ❖ Seminar in Industrial Psychology
- ❖ Seminar in Small Group Behavior

- ❖ High Performing Teams
- ❖ MBA – Organizational Behavior and Human Resource Management
- ❖ Doctoral Seminar – Research Design
- ❖ Performance Management and Development
- ❖ Accelerated AMBA – Human Dynamics in Organizations
- ❖ Doctoral Seminar – Current Research in Human Resource Management
- ❖ Executive MBA – Human Resource Management
- ❖ Pre-MBA Group Dynamics 1-Day Workshop
- ❖ Accelerated MBA (Off-Campus Mini-Residency) – Dancing in the Minefields: Managing Employee Performance and Compensation
- ❖ MBA Organizations, Management, and Leadership
- ❖ MBA Organizations, Management, and Leadership I
- ❖ MBA Organizations, Management, and Leadership II
- ❖ Accelerated MBA (Off-Campus Residency) Organizations, Management, and Leadership II

#### **Doctoral Dissertation Committee Service**

Elaine Brenner (Psychology- George Washington University), 2006. Telework and retention.

Beverly Nyberg (Human Resource Development – George Washington University), 2004. A study of Jaques' requisite organization theory as it relates to the impact of person to role and person to supervisor degree of fit on employee satisfaction in a non-profit service agency.

Haven Battles (Psychology – George Washington University), 2000. Professional self-efficacy and burnout in pediatric HIV nurses.

M. Martha Neal (Logistics and Operations Management – George Washington University), 1999. Leadership in a change environment: A case study in the United States Navy Logistics.

### **Student Evaluations**

- ❖ On two occasions, I received a perfect 5.0 for overall teaching effectiveness.
- ❖ Throughout my nine years at GWU, averages for all of my overall and item scores for every semester except one, ranged from 4.0 to 5.0 on a five-point scale.
- ❖ I have also had students in my workshops evaluate my performance. The scores have consistently been in the 4.5 range.
- ❖ I received two departmental awards for my teaching performance.

### **PROFESSIONAL LEADERSHIP ACTIVITIES**

#### **Treasurer**

- ❖ Academy of Management
  - Gender and Diversity in Organizations Division. 2015-present

#### **Editor – Special Issue**

- ❖ Group and Organization Management. 2015-2016

#### **Chair – Academy of Management Doctoral Consortium**

- ❖ Gender and Diversity in Organizations Division. 2013-2015

#### **Chair – Academy of Management’s Dorothy Harlow Best Paper Award Committee**

- ❖ Gender and Diversity in Organizations Division. 2016

#### **Executive Committee Member**

- ❖ Academy of Management
  - Gender and Diversity in Organizations Division. 2012-2015

#### **Mentor – Academy of Management**

- ❖ Gender and Diversity in Organizations Division. 2012 Conference.

**Panelist – Academy of Management**

- ❖ Organizational Behavior Division, Doctoral Consortium. 2016 Conference

**Associate Editor**

- ❖ *Group and Organization Management*. 2004 – 2007.

**Editorial Board Member**

- ❖ *Group and Organization Management*. 2003 – 2004; 2007-present.
- ❖ *Human Resource Management*. 2003 – present.
- ❖ *Journal of Management*. 2003 – 2009.

**Mentor – Paper Development Workshop**

- ❖ Southern Management Association
  - Human Resources Division. 2011.

**Doctoral Consortium Committee**

- ❖ Academy of Management
  - Human Resources Division. 2004-2005.

**Roundtable Discussion Leader**

- ❖ Academy of Management Doctoral Consortium
  - Human Resources Division. 2004, 2007.

**Teaching Panel Presenter**

- ❖ Academy of Management Doctoral Consortium
  - Human Resources Division. 2005, 2006.

**Editors Roundtable Presenter**

- ❖ Academy of Management Doctoral Consortium
  - Gender and Diversity in Organizations Division. 2005.

**Coordinator – Teaching Workshop**

- ❖ Academy of Management
  - Human Resources Division. 2001.

### **Track Chair**

- ❖ Southern Management Association
  - Human Resources Division. 2000.

### ***Ad-Hoc Journal Reviewer***

- ❖ *Academy of Management Journal*
- ❖ *American Economic Review*
- ❖ *Assessment*
- ❖ *European Journal of Work and Organizational Psychology*
- ❖ *Group and Organization Management*
- ❖ *Human Performance*
- ❖ *Human Resource Management Journal*
- ❖ *Human Resource Management Review*
- ❖ *Journal of Applied Social Psychology*
- ❖ *Journal of Business Research*
- ❖ *Journal of Human Resource Planning*
- ❖ *Journal of Management*
- ❖ *Journal of Organizational Behavior*
- ❖ *Organizational Behavior and Human Decision Processes*
- ❖ *Personnel Psychology*
- ❖ *Sex Roles*

### **Text Book Reviewer**

- ❖ Dessler, G. *Fundamentals of Human Resource Management*, 4<sup>th</sup> Ed. Prentice Hall. 2006.
- ❖ Dessler, G. *Fundamentals of Human Resource Management*, 3<sup>rd</sup> Ed. Prentice Hall. 2005.

- ❖ Dessler, G. *Fundamentals of Human Resource Management*, 2<sup>nd</sup> Ed. Prentice Hall. 2003.

### **Conference Reviewer**

- ❖ Eastern Academy of Management Conference International. 2015.
- ❖ Innovative Teaching in HR/IR Conference. 2005.
- ❖ Society for Industrial/Organizational Psychologists. 1999, 2000, 2012-2015.
- ❖ Academy of Management Conference
  - Human Resources Division. 1994, 1999-2007, 2009.
  - Gender and Diversity in Organizations Division. 2000-2001, 2006, 2009 – present.
  - Careers Division. 1996.
- ❖ Southern Management Association Conference
  - Human Resources/Careers Division. 1994-1999, 2002-2005.
  - Organizational Behavior Division. 1996.
  - Women in Management Division. 1992-1994.
  - Research Methods Division. 1998.

### **Conference Session Chair**

- ❖ Academy of Management
  - Human Resources Division. 2000, 2008.
  - Gender and Diversity in Organizations Division. 2010.
  - Organizational Behavior & Technology and Innovation Division. 2005.
- ❖ Southern Management Association
  - Human Resources Division. 2002.

### **Conference Discussant/Facilitator**

- ❖ Southern Management Association
  - Human Resources Division. 1997, 1999, 2001, 2002, 2009.
  - Organizational Behavior Division. 1996.
  - Careers Division. 1996.
  - Women in Management Division. 1993, 1994.
- ❖ Academy of Management
  - Human Resources Division. 2001.

### **Professional Committee Service**

- ❖ Committee on Ethnic and Minority Affairs Mentoring Program - Society for Industrial-Organizational Psychology. 2015 – present.
- ❖ Executive Committee Member – Academy of Management, Gender and Diversity Division. 2012 – 2015.
- ❖ Treasurer – Academy of Management, Gender and Diversity Division. 2015 – 2018.
- ❖ Master Collaboration Session Committee - 2013 Society of Industrial and Organizational Psychologists Conference
- ❖ Dorothy Harlow Award Committee - Academy of Management Gender and Diversity Division. 2010.
- ❖ Best Paper Committee – Academy of Management Gender and Diversity Division. 2004.
- ❖ Executive Committee Secretary – Academy of Management Human Resources Division. 2000 – 2002.
- ❖ Best Student Paper Committee - Southern Management Association Conference. 1997.
- ❖ Member Relations Committee- Academy of Management Human Resources Division. 1993.

### **UNIVERSITY SERVICE ACTIVITIES**

#### **Ongoing Activities**

- ❖ BSU Program Coordinator – General Management. 2016.
- ❖ BSU Curriculum Committee – Management, Marketing, and Public Administration. Fall 2016 – present.
- ❖ BSU Faculty Advisor – Delta Mu Delta Honor Society. 2016 – present.
- ❖ BSU Computerized Classroom Committee. 2015 – present.
- ❖ AU Faculty Retreat Planning Committee. Fall 2011 – Spring 2014.
- ❖ Faculty Advisor – Student SHRM Chapter. Sp 2008 – Spring 2014.
- ❖ Academic Integrity Code Review Committee. Fa 2006 – Spring 2014.
- ❖ University Policy Committee for Maternity & Family Obligations. Fa 2006 – Spring 2013.

- ❖ Management Department Faculty Search Committee. Sp 2006 – Fa 2007.
- ❖ Mgmt 353 Consistent Experiences across Sections (Teams Packet). Sp 2006 – Spring 2014.
- ❖ Faculty Advisory Board, Women's and Gender Studies. 2006 – Spring 2014.
- ❖ Doctoral Program Curriculum Committee. 2004 – 2005.
- ❖ Undergraduate Program Committee. 2004 – 2005.
- ❖ Liaison, Council on Education in Management. 2003 - 2005.
- ❖ Conflicts of Interest and Commitment Committee. 2003 – 2005.
- ❖ Study Abroad Committee. 2003 – 2005.
- ❖ University Women's Committee. 2003 – 2005.
- ❖ Program Director – HRM. 2003 – 2005.
- ❖ Faculty Advisor – Student SHRM Chapter. 2000 – 2002.
- ❖ University Women's Committee (alternate). 2000 – 2003.
- ❖ Faculty Senate Committee on Research. 1998-2005.
- ❖ Full-time MBA Curriculum Committee. 1999 – 2000.
- ❖ Cohort MBA Curriculum Redesign Committee. 1997-1999.
- ❖ Department of Management Science Annual Retreat Planning Committee. 1998.
- ❖ MBA Core Faculty Meetings. 1997-2000.
- ❖ Faculty Advisor - School of Business and Public Management Leadership Retreat. 1997-1998.
- ❖ BBA Core Faculty Meetings. 1996-2005.

#### **One-Time or Periodic Activities**

- ❖ Presenter – “Pygmalion in the Pipeline: How Managers' Perceptions Influence Racial Differences in Turnover.” College of Business Brown Bag Series, Bowie State University. 2016.
- ❖ Presenter – “Antecedents and Consequences of LMX Agreement.” Industrial/Organizational Psychology Brown Bag Series, George Mason University. 2015.
- ❖ Presenter – Greenberg Seminar Series, “An Overview of Sexual Harassment,” Fall, 2012.
- ❖ Moderator – KSB Alumni Event, “Redefining Having It All,” Summer, 2012.

- ❖ Session Organizer and Presenter – Diversity and Inclusiveness in the Classroom. Ann Ferren Teaching Conference, American University. Sp, 2009.
- ❖ Faculty Presenter – MBA Orientation. Fa, 2006.
- ❖ Faculty Presenter – GMU, GWU, UMD I/O-HR Brown Bag Series. Sp, 2004.
- ❖ Faculty Presenter – First Year Development Program. Sp, 2001, 2002, 2003.
- ❖ Presenter – Management Science Department-wide Doctoral Seminar. Fa, 2003.
- ❖ Faculty Facilitator/Assessor – Graduate Teaching Assistantship Practicum. Fa, 2003.
- ❖ Faculty Advocate – SBPM Distinguished Scholar Award (Jessica Toplin, nominee). 2003.
- ❖ Search Committee for Center for Excellence in Municipal Management Director. 2002.
- ❖ Faculty Judge – Undergraduate capstone assessment. Sp, 2002.
- ❖ PMBA – “Customize Your MBA” program – Representative for HR group. Fa, 1998, Fa, 2001, Sp, 2002.
- ❖ Designed and presented JOBS (Junior Options for Business Success) Workshop. Sp, 2001.
- ❖ Undergraduate Programs Field Day – Presented information about HR field. Sp, 2001, 2002.
- ❖ Search Committee for Graduate Career Center Assistant Director. Sum, 2000.
- ❖ MBA Specialization Discussion and Reception – Representative for HR group. Sp, 1999.
- ❖ KPMG National Case Competition – Faculty Host. Sp, 1999.
- ❖ Cohort Team Assessments - Coaching and counseling session. Fa, 1998.
- ❖ Speaker at Washington Human Resource Forum - Generation X Views on Business and Work Issues. Fa, 1998.
- ❖ Moderator/Facilitator, EDS Consulting Week - Performance Management. Sp, 1998.
- ❖ Faculty representative for Open House for newly-admitted MBA students. Sp, 1997.
- ❖ Faculty representative for Family weekend for prospective undergraduate students. Fa, 1996.

### **Media Coverage**

- ❖ *New York Daily News* – Interviewed for an article, “Georgia college student says group of men threatened to ‘grab her by the p---y’ at Waffle House.” Published November, 2016.
- ❖ *El Comercio (Perú)* – Interviewed for an article, “Empresas líderes usan neurociencia para mejorar productividad.” Published September, 2016.
- ❖ *Fast Company* – Interviewed for an article, “The Other Wage Gap: Why Men In Female-Dominated Industries Still Earn More.” Published April, 2015.

- ❖ *Voice of America* – Interviewed for a televised segment on sexual harassment. Aired on numerous worldwide affiliates, April, 2014.
- ❖ *Monster.com* – Interviewed for an article, “5 Items You Should Never Put in Your Cubicle.” Published, December 3, 2013.
- ❖ *Entrepreneur Magazine* – Interviewed for an article, “4 steps to creating a successful job-swapping program.” Published November 20, 2013.
- ❖ *Kiplinger* – Interviewed for an article, “Eight jobs that pay women more than men.” Published 4/11/13.
- ❖ *Yahoo! Finance* – Interviewed for an article, “Male nurses becoming more commonplace – and higher paid.” Published 2/26/13.
- ❖ *Forbes* – Interviewed for an article, “The 20 Best-Paying Jobs for Women in 2012.” Published 7/18/12.
- ❖ *US News & World Report* – Interviewed for an article, “Experts mixed on whether quotas boost women in business.” Published 6/26/12.
- ❖ *NPR, Kojo Show* – Hour-long, live call-in radio show on “The Nontraditional Workplace.” Aired 6/5/12.
- ❖ *Forbes* – Interviewed for an article, “A new obstacle for women: The glass escalator.” Published 5/21/12.
- ❖ *AOL* – Interviewed for an article, “Jobs where women make more than men.” Published 3/1/12.
- ❖ *Washington Post* – Interviewed for an article, “African American women see their own challenges mirrored in Michelle Obama’s.” Published 1/23/12.
- ❖ *Forbes* – Interviewed for an article, “Five Ways to Spot a Bad Boss in an Interview.” Published 12/11/11.
- ❖ *InsuranceQuotes.Com* – Interviewed for an article on sexual harassment. Published 11/12/11.
- ❖ *Wisconsin Public Radio* – Hour-long, live call-in radio show on sexual harassment. Aired 11/17/11.
- ❖ *WOR Radio* – Radio interview on Herman Cain’s sexual harassment controversy. Aired 11/11/11.
- ❖ *USA Today/Detroit Free Press* - Interviewed for an article on Herman Cain’s sexual harassment controversy. Published 11/9/11.
- ❖ *Fox 5 News* – Televised interview for a story on Herman Cain’s sexual harassment controversy. Aired 11/3/11.
- ❖ *CNN* – Interviewed for an article on Herman Cain’s sexual harassment controversy. Published 11/1/11.

- ❖ *The Daily* – Interviewed for an article on Herman Cain’s sexual harassment controversy. Published 11/1/11.
- ❖ *Voice of Russia* – Radio interview for, “The Walmart Case.” Aired 6/29/11.
- ❖ *Forbes* – Interviewed for an article entitled, “The 15 jobs where women earn more than men.” Published 3/14/11.
- ❖ *Forbes* – Interviewed for an article entitled, “20 surprising jobs women are taking over.” Published 3/7/11.
- ❖ *Detroit Free Press* – Interviewed for an article on sexual harassment entitled, “Waterford settles sexual harassment lawsuit for \$95,000.” Published 12/12/10.
- ❖ *Crain’s New York Business* – Interviewed for an article on discrimination entitled, “J.Crew Fashion Week event to get dressed down.” Published 9/10/10.
- ❖ *Times-Standard* – Interviewed for an article on sexual harassment entitled, “Muddied waters: Eureka officials’ testimony conveys role of personal relationships in EPD investigation.” Published 9/3/10.
- ❖ *HRMagazine* – Interviewed for an article on building an HR consulting practice online. Published 6/09.
- ❖ *US News & World Report* – Interviewed for an article entitled, “Recruiting 2.0.” Published 2/09.
- ❖ *HRMagazine* – Interviewed for an article regarding my 2008 study on race and recruitment. Published 7/08
- ❖ *Firstline* – Interviewed for an article on sexual harassment in the workplace. Published 5/08.
- ❖ *California Executive* – Interviewed for an article on obesity in the workplace. Appeared 9/07.
- ❖ *American Banker* – Interviewed for an article on diversity of bank Boards of Directors.
- ❖ *The Washington Examiner* – Interviewed for an article on absenteeism. Appeared 8/4/06.
- ❖ *Entrepreneur Magazine* – Interviewed for an article on hiring former dot-com employees. Appeared 9/01.
- ❖ *The Wall Street Journal* – Interviewed for an article on underemployment. 10/00.
- ❖ *Dateline, NBC* – Interviewed for a network television news piece on age discrimination. Aired 7/99 and 9/99.
- ❖ *KONA-TV* - Interviewed for local affiliate television news piece on sexual harassment. 8/98.
- ❖ *The Federal Times* - Interviewed for an article on employee absenteeism. 10/97.

# **Appendix 2**

## Appendix 2

### Docket:

I considered the following briefing:

- Report of Dr. Alex Vekker, Dkt. Dkt. 192-1
- Plaintiffs' Fourth Amended Complaint, Dkt. 548
- KPMG's Answer to the Fourth Amended Complaint, Dkt. 573
- Declaration of Sylvia Brandes, Dkt. 194-1

### Deposition Transcripts:

I considered the following deposition transcripts and exhibits:

- 30(b)(6) Deposition of Sylvia Brandes and related exhibits, March 26, 2014.
- 30(b)(6) Deposition Nicholas Caviello and related exhibits, March 19, 2014.
- 30(b)(6) Deposition of Tom DiLeonardo and related exhibits, March 27, 2014.
- 30(b)(6) Depositions of Lynne Doughtie and related exhibits, March 25, 2014 and June 12, 2014.
- 30(b)(6) Deposition of Latoria Farmer and related exhibits, March 14, 2014.
- 30(b)(6) Deposition of Joseph Maiorano and related exhibits, March 11, 2014.
- 30(b)(6) Depositions of Laura Newinski and related exhibits, March 13, 2014 and April 22, 2014.
- 30(b)(6) Deposition of Margaret Teegan and related exhibits, October 5, 2016.

### Correspondence:

I considered the following correspondence:

- Letter from Peter Hughes to Michael Levin-Gesundheit, March 31, 2017.

### Documents:

I considered the following documents:

<b>Beginning Bates Number of Document</b>
KPMG-KASS0000627R
KPMG-KASS0000690R
KPMG-KASS0000850R
KPMG-KASS0001177R
KPMG-KASS0001431
KPMG-KASS0001554
KPMG-KASS0001556
KPMG-KASS0001598
KPMG-KASS0001603
KPMG-KASS0001612
KPMG-KASS0001624

KPMG-KASS0001631
KPMG-KASS0001728
KPMG-KASS0001753
KPMG-KASS0001805
KPMG-KASS0001815
KPMG-KASS0001817
KPMG-KASS0002114
KPMG-KASS0002176
KPMG-KASS0002557
KPMG-KASS0002658
KPMG-KASS0002686
KPMG-KASS0002775
KPMG-KASS0002777
KPMG-KASS0002854
KPMG-KASS0003028
KPMG-KASS0003031
KPMG-KASS0003039
KPMG-KASS0003056
KPMG-KASS0003058
KPMG-KASS0003075
KPMG-KASS0003078
KPMG-KASS0003121
KPMG-KASS0003123
KPMG-KASS0003409
KPMG-KASS0003674
KPMG-KASS0003861
KPMG-KASS0003953
KPMG-KASS0004048
KPMG-KASS0004215
KPMG-KASS0004302
KPMG-KASS0004429
KPMG-KASS0004829
KPMG-KASS0005046
KPMG-KASS0005098
KPMG-KASS0005123
KPMG-KASS0005230
KPMG-KASS0005283
KPMG-KASS0005327
KPMG-KASS0007898
KPMG-KASS0008493
KPMG-KASS0008565
KPMG-KASS0008599

KPMG-KASS0008656
KPMG-KASS0008687
KPMG-KASS0008689
KPMG-KASS0008723
KPMG-KASS0008793
KPMG-KASS0008813
KPMG-KASS0008872
KPMG-KASS0008887
KPMG-KASS0008888
KPMG-KASS0008914
KPMG-KASS0008940
KPMG-KASS0008961
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